

011 RESTAURANT (& BAR) DEDUCTION CODES for use on Form TPT-1 , Schedule A
 (ALSO CITY BUSINESS CODE **111** APPLIES IN CERTAIN CITIES)
 (CITY SPECIFIC DEDUCTION CODES THAT ONLY APPLY IN CERTAIN LISTED CITIES ARE SHOWN AT END)

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND at end of this document. **REVISED 10-1-2016**

GENERAL DEDUCTION CODES:	STATE BUSINESS CODES	CITY BUSINESS CODES
503 - RESALE – Sales for Resale	4-5-10-11-13-14-17-29-41-49	4-5-10-17-29-45-49-62-114-213-214 - 313
551 - TAX COLLECTED or FACTORED included in Gross Receipts (p. 63)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-49-51-56	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-111-114-116-144- 213- 214-244- 313 - 485
558 - BAD DEBT DEDUCTION (See Arizona Administrative Code (“A.A.C.”) rule R15-5-2011)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-41-49-51-56	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-111-114-116-144- 213- 214- 244-313 -485
708 - VENDOR DISCOUNTS or CUSTOMER RETURNS (p. 63, 64)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-49-51	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-111-114-116-144- 213- 214-244- 313 - 485
RESTAURANT & BAR DEDUCTION CODES:	STATE BUSINESS CODES	CITY BUSINESS CODES
750 - CITY - DIRECT CUSTOMER SERVICE	SEE RELATED STATE CODE 549 BELOW	11 – 17 – 29 – 62 – 111 – 114 - 214
512 - FOOD to AIRLINE that is provided FREE to PASSENGERS (p. 49, 7, 21)	11 – 17 – 29	11 – 17 – 29 - 111
514 - FOOD for ARIZ PRISON or JAIL (p. 49, 6, 20)	11 – 17 - 29	62
569 - FOOD to SCHOOL DISTRICT or CHARTER SCHOOL used during SCHOOL HOURS (p. 49, 3, 19)	11 – 17 - 29	11 – 17 – 29 – 62 - 111
513 - FOOD purchased with SNAP Cards (p. 49, 2, 19)	11 – 17 - 29	11 - 62
777 – Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase	4 - 10 - 11 - 14 - 17 - 25	4 - 10 - 11 - 17 – 44 – 111 - 144 - 214 - 244

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	STATE BUSINESS CODES	CITY BUSINESS CODES
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> A RESERVATION <i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i> <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i> <i>All Other CITY BUS CODES can ONLY be used for business activities ON RESERVATIONS located within the City Limits of CAMP VERDE (CE), GLENDALE (GE) or PARKER (PK).</i>	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 – 214 - 313
762 – NONPROFIT ORG Sponsoring MLB or Pro Golf – Events and Sales (p. 48, 45, 5, 19)	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
763 - NONPROFIT ORG Sponsoring RODEO: Farm & Ranch Animals – Event & Sales (p. 49, 45, 5, 19)	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
572 - TPP to QUALIFIED COMMUNITY HEALTH CENTER (p. 43, 4, 18)	14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 111 – 114 - 485
545 - TPP to QUALIFIED HEALTH CARE ORG used for Health & Medical Purposes ONLY (p. 32, 37, 36, 37, 49, 43, 4, 17)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	SEE RELATED CITY CODE 671 BELOW
671 - <u>CITY</u> SALES TO QUALIFIED HEALTH CARE ORG	SEE RELATED STATE CODE 545 ABOVE	4 - 9 - 10 - 11 – 17- 29 - 49 - 51 – 111 – 114 - 214 - 485
546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 32, 37, 36, 37, 49, 43, 4, 17)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	4 - 9 - 10 - 11 - 17 – 29 - 49 - 51 – 111 – 114 - 214 - 485
662 - REST: FOOD to NONPROFIT that FEEDS NEEDY regularly for free (p. 49, 22)	11 - 29	29
724 - REST: GRATUITIES – TIPS distributed 100% to SERVERS or SERVICE EMPLOYEES	11	11 - 111
725 - TPP Sales <u>BY</u> Nonprofit Charitable IRC 501(c)(3) Organization (p. 49, 2, 19)	11 – 17 – 29	11 – 17 – 29 - 111
744 - VETERANS ORG: Sales of FOOD and DRINK on PREMISES (p. 48)	11	11 - 111

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CITY SPECIFIC DEDUCTION CODES:***THE FOLLOWING CITY DEDUCTION CODES MAY ONLY BE TAKEN IN THE SPECIFIC CITIES LISTED***

	STATE BUSINESS CODES	CITY BUSINESS CODES
CITY SPECIFIC CODE: 728 – DAVIS MONTHAN BASE TRANSACTIONS CITY: TU.	N/A	4 – 5 – 11 – 15 – 16 – 17 - 37
CITY SPECIFIC DEDUCTION CODE: 726 - EXEMPT TRANSACTIONS WITH GOVERNMENT AGENCIES CITIES: CF.DC.EG*.FH.FD.GI*.GU.HY*.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM. *[EXEMPTION RESTRICTED]	N/A	4-5-9-10-11-12- 15-16-17-18-19- 20-27-29-37-44- 45-49-144-213- 214-244 - 313 - 485

LEGEND (Abbreviations):

AMUSE: AMUSEMENT

COMM LS: COMMERCIAL LEASE

DED or DEDUCT: DEDUCTION

FET: FEDERAL EXCISE TAX

JOB PR: JOB PRINTING CLASSIFICATION

M & E: MACHINERY and EQUIPMENT

MCTC: MODEL CITY TAX CODE

MFTG or MFTR or MFTRD BLDG: MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING

MMAR: MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER

MV: MOTOR VEHICLE

ORG: ORGANIZATION

PC: PRIME CONTRACTING

PPR: PERSONAL PROPERTY RENTAL (CLASSIFICATION)

PROP: PROPERTY

RET: RETAIL

RX: PRESCRIBED

SNAP: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

SVC: SERVICE

TPP: TANGIBLE PERSONAL PROPERTY

TELEC: TELECOMMUNICATIONS (CLASSIFICATION)

TR LODG or TRANS LODG: TRANSIENT LODGING (CLASSIFICATION)

TRANSP: TRANSPORTING (CLASSIFICATION)

TX: TAX

UTIL: UTILITIES or UTILITIES CLASSIFICATION

USGOV: UNITED STATES GOVERNMENT

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